

COUNTY OF FAIRFAX, VIRGINIA
FAIRFAX COUNTY PUBLIC SCHOOLS
Combining Balance Sheet - All Fund Types and Account Groups
June 30, 2000

	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Capital Projects	Internal Service
Assets and other debits				
Assets:				
Equity in pooled cash and temporary investments	\$ 98,806,251	14,088,430	27,338,933	44,631,927
Cash with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables (net of allowances):				
Accrued interest	-	92,499	-	134,823
Accounts	971,840	222,764	-	681,314
Due from intergovernmental units	22,796,631	8,296,003	1,400,000	-
Due from Primary Government	9,728,184	380,068	-	-
Interfund receivables	1,632,233	-	-	302,225
Inventories of supplies	-	1,122,285	-	2,979,389
Fixed assets:				
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Equipment	-	-	-	-
Construction in progress	-	-	-	-
Other debits:				
Amount to be provided for retirement of general long-term obligations	-	-	-	-
Total assets and other debits	\$ 133,935,139	24,202,049	28,738,933	48,729,678
Liabilities, fund equity and other credits				
Liabilities:				
Accounts payable and accrued liabilities	\$ 77,165,397	1,427,289	2,938,073	26,804,748
Compensated absences payable	-	-	-	-
Contract retainages	-	-	7,091,473	-
Liability for collateral received under securities lending agreements	-	-	-	-
Liabilities under reimbursement agreements	-	-	-	-
Interfund payables	-	502,225	-	1,432,233
Deferred revenue	9,729,081	3,302,324	-	1,239,912
Deposits	-	-	20,000	-
Obligations under capital leases and installment purchases	-	-	-	-
Total liabilities	86,894,478	5,231,838	10,049,546	29,476,893
Fund equity and other credits:				
Investments in general fixed assets	-	-	-	-
Contributed capital	-	-	-	4,286,000
Retained earnings	-	-	-	14,966,785
Fund balances:				
Reserved for:				
Encumbrances	-	-	64,306,910	-
Inventories of supplies	-	1,122,285	-	-
Employees' pension benefits	-	-	-	-
Unreserved (deficit)	47,040,661	17,847,926	(45,617,523)	-
Total fund equity and other credits	47,040,661	18,970,211	18,689,387	19,252,785
Total liabilities, fund equity and other credits	\$ 133,935,139	24,202,049	28,738,933	48,729,678

Exhibit K

Fiduciary Fund Types		Account Groups		Total
Pension Trust	Agency	General Fixed Assets	General Long-Term Obligations	
1,747,565	25,098	-	-	186,638,204
601,964	11,428,668	-	-	12,030,632
1,758,944,371	-	-	-	1,758,944,371
6,996,517	-	-	-	7,223,839
16,313,912	443,951	-	-	18,633,781
-	-	-	-	32,492,634
-	-	-	-	10,108,252
-	-	-	-	1,934,458
-	182,880	-	-	4,284,554
-	-	41,421,804	-	41,421,804
-	-	1,116,076,725	-	1,116,076,725
-	-	110,846,121	-	110,846,121
-	-	371,064,217	-	371,064,217
-	-	-	36,822,415	36,822,415
1,784,604,329	12,080,597	1,639,408,867	36,822,415	3,708,522,007
172,221,266	800,164	-	-	281,356,937
-	-	-	18,552,797	18,552,797
-	-	-	-	7,091,473
77,396,129	-	-	-	77,396,129
-	11,280,433	-	-	11,280,433
-	-	-	-	1,934,458
-	-	-	-	14,271,317
-	-	-	-	20,000
-	-	-	18,269,618	18,269,618
249,617,395	12,080,597	-	36,822,415	430,173,162
-	-	1,639,408,867	-	1,639,408,867
-	-	-	-	4,286,000
-	-	-	-	14,966,785
-	-	-	-	64,306,910
-	-	-	-	1,122,285
1,534,986,934	-	-	-	1,534,986,934
-	-	-	-	19,271,064
1,534,986,934	-	1,639,408,867	-	3,278,348,845
1,784,604,329	12,080,597	1,639,408,867	36,822,415	3,708,522,007